

**FORM INS-1****Due 05/01/06****MAINE ESTIMATED QUARTERLY RETURN FOR
PREMIUMS AND/OR WORKERS COMPENSATION INSURANCE TAX****1st Quarter 2006, 01/01/06 - 03/31/06****Instructions and worksheet are on the other side of this return.**

0630001

00

Company _____

MRS Insurance Account Number _____

Address _____

The first quarter estimated tax must be at least 35% of the total tax liability for either the preceding calendar year or the current year, whichever is elected on the 2005 Form INS-4 return. The election made applies to the entire year and cannot be changed for that year.

*Signature _____

Name/Title _____

Estimated Payment (See Worksheet) .. \$ _____ .00

Telephone _____

PAYMENT MUST ACCOMPANY RETURN

*Must be signed by the President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

Make check payable to :
Send return with check to:

Treasurer, State of Maine
Maine Revenue Services, P.O.Box 9120
Augusta, ME 04332-9120

**FORM INS-1****Due 06/26/06****MAINE ESTIMATED QUARTERLY RETURN FOR
PREMIUMS AND/OR WORKERS COMPENSATION INSURANCE TAX****2nd Quarter 2006, 04/01/06 - 06/30/06****Instructions and worksheet are on the other side of this return.**

0630001

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Company _____

MRS Insurance Account Number _____

Address _____

The second quarter estimated tax must be at least 35% of the total tax liability for either the preceding calendar year or the current year, whichever is elected on the 2005 Form INS-4 return. The election made applies to the entire year and cannot be changed for that year.

*Signature _____

Name/Title _____

Estimated Payment (See Worksheet) .. \$ _____ .00

Telephone _____

PAYMENT MUST ACCOMPANY RETURN

*Must be signed by the President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

Make check payable to :
Send return with check to:

Treasurer, State of Maine
Maine Revenue Services, P.O.Box 9120
Augusta, ME 04332-9120

**FORM INS-1****Due 10/31/06****MAINE ESTIMATED QUARTERLY RETURN FOR
PREMIUMS AND/OR WORKERS COMPENSATION INSURANCE TAX****3rd Quarter 2006, 07/01/06 - 09/30/06****Instructions and worksheet are on the other side of this return.**

0630001

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Company _____

MRS Insurance Account Number _____

Address _____

The third quarter estimated tax must be at least 15% of the total tax liability for either the preceding calendar year or the current year, whichever is elected on the 2005 Form INS-4 return. The election made applies to the entire year and cannot be changed for that year.

*Signature _____

Name/Title _____

Estimated Payment (See Worksheet) .. \$ _____ .00

Telephone _____

PAYMENT MUST ACCOMPANY RETURN

*Must be signed by the President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

Make check payable to :
Send return with check to:

Treasurer, State of Maine
Maine Revenue Services, P.O.Box 9120
Augusta, ME 04332-9120

1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-4, or
2. Your annual tax obligation does not exceed \$500 and you obtain approval from the State Tax Assessor to file only an annual return. Request the approval form at [http://www.maine.gov/revenue/forms/insurance/Change_in_filing_\\$500.pdf](http://www.maine.gov/revenue/forms/insurance/Change_in_filing_$500.pdf).

Line 1: First Quarter Tax Estimate.	(35% of either 2005 tax paid or 2006 estimated tax liability, based on the election made on 2005 Form INS-4).	\$	____	,	____	,	____	.00
Line 2: Special Assessment Credit.	Enter special assessment paid for the period January 1, 2003 through March 31, 2003.	\$	____	,	____	,	____	.00
Line 3: Carryover From Prior Year.	From 2005 Form INS-4, line 22a. Do not enter more than line 1 minus line 2.	\$	____	,	____	,	____	.00
Line 4: Estimated Payment.	Subtract Lines 2 and 3 from Line 1. Enter result here and also on front of form. (If less than zero, enter zero).	\$	____	,	____	,	____	.00

Beginning January 1, 2006, the interest rate is 0.833% per month (10% per year), compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty is 100% of the tax otherwise due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-4, or
2. Your annual tax obligation does not exceed \$500 and you obtain approval from the State Tax Assessor to file only an annual return. Request the approval form at [http://www.maine.gov/revenue/forms/insurance/Change_in_filing_\\$500.pdf](http://www.maine.gov/revenue/forms/insurance/Change_in_filing_$500.pdf).

Line 1: Second Quarter Tax Estimate. (35% of either 2005 tax paid or 2006 estimated tax liability, based on the election made on 2005 Form INS-4).	\$	<u> </u>	,	<u> </u>	,	<u> </u>	.	00
Line 2: Special Assessment Credit. Enter special assessment paid for the period April 1, 2003 through June 30, 2003.	\$	<u> </u>	,	<u> </u>	,	<u> </u>	.	00
Line 3: Carryover From Prior Year. From 2005 Form INS-4, line 22a less amount used for first quarter. Do not enter more than line 1 minus line 2.	\$	<u> </u>	,	<u> </u>	,	<u> </u>	.	00
Line 4: Estimated Payment. Subtract Lines 2 and 3 from Line 1. Enter result here and also on front of form. <i>(If less than zero, enter zero)</i>	\$	<u> </u>	,	<u> </u>	,	<u> </u>	.	00

Beginning January 1, 2006, the interest rate is 0.833% per month (10% per year), compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty is 100% of the tax otherwise due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-4, or
2. Your annual tax obligation does not exceed \$500 and you obtain approval from the State Tax Assessor to file only an annual return. Request the approval form at [http://www.maine.gov/revenue/forms/insurance/Change_in_filing_\\$500.pdf](http://www.maine.gov/revenue/forms/insurance/Change_in_filing_$500.pdf).

Line 1: Third Quarter Tax Estimate. (15% of either 2005 tax paid or 2006 estimated tax liability, based on the election made on 2005 Form INS-4).	\$	<u> </u>	,	<u> </u>	,	<u> </u>	,	<u> </u>	.00
Line 2: Carryover From Prior Year. From 2005 Form INS-4, line 22a less amount used for first and second quarters. Do not enter more than line 1.	\$	<u> </u>	,	<u> </u>	,	<u> </u>	,	<u> </u>	.00
Line 3: Estimated Payment. Subtract Line 2 from Line 1. Enter result here and also on front of form. (<i>If less than zero, enter zero</i>)	\$	<u> </u>	,	<u> </u>	,	<u> </u>	,	<u> </u>	.00

Beginning January 1, 2006, the interest rate is 0.833% per month (10% per year), compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty is 100% of the tax otherwise due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.